and Asia and are new looking at new markets in some developing countries.

(d) There is no specific recommendation in regard to the export of Commercial Vehicles in the Abid Hussain Committee report.

**Rationalisation of Tax System**

2078. SHRI BIR BHADRA PRATAP SINGH: Will the Minister of FINANCE be pleased to state;

(a) whether it is a fact that Government are continuously trying to simplify and rationalize the tax system in the country; and

(b) if so, what are the measures being taken to the resulting tax system help the self-employed youth, women entrepreneurs and the physically handicapped people engaged in active entrepreneurship?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA); (a) Yes, Sir. It has been the constant endeavour of the Government to simplify and rationalize tax system in the country.

(b) The measures undertaken for simplification and rationalization of tax system are intended to benefit all. No special measures have been taken exclusively for the category of self-employed youth, women entrepreneurs or physically handicapped people engaged in active entrepreneurship. The Income Tax Act provides tax incentive to blind 'and physically handicapped persons by way of a deduction of a sum of Rs. 15,000|- from' their gross annual income.

**Assistance from Financial Institutions**

2079. SHRI CHITTA BASU: Will the Minister of FINANCE be pleased to state:

(a) whether Government's attention has been drawn to me statement of the Orissa Chief Minister that 'the eastern region has not received its due share of assistance from the All-India financial institutions' as published in the Telegraph dated the 22nd December, 1987;

(b) if so, to what extent the above statement is correct; and

(c) whether there is any shortfall, if so, what steps have been taken to correct the situation?

THE MINISTER OF STATE IN THE DEPARTMENT OF ECONOMIC AFFAIRS IN THE MINISTRY OF FINANCE (SHRI EDUARO FALEIRO): (a) Yes, Sir.

(b) and (c) Available data relating to cumulative per capita assistance disbursed to the States mentioned below by the Financial Institutions upto the end of March, 1987 are given below:

(in Rupees)

| State | Per capita assistance dibursed |
|---|---|
| 1. Bihar . . . | 109.90 |
| 2. Orissa . . | 328.85 |
| 3. Sikkim . . . | 418.67 |
| 4. West Bengal . . | 334.38 |
| All India . . | 425.41 |

State-wise distribution of assistance of financial institutions depends upon the number of applications for viable project" originating from different States and, *inter-olia,* locational decisions of entrepreneurs. Locational decisions of entrepreneurs in turn depend upon factors which include availability of skilled labour, power and other infrastructural facilities and proximity to markets.

With a view to encouraging industrialisation in specified backward area, institutions provide financial assistance on concessional terms to units set up in the backward areas.

**Demand for .Iharkhand State**

2080 SHRI CHITTA BASU: Will the Minister of HOME AFFAIRS be pleased to state;

(a) whether Government are aware of the continuing agitation on the demand for a separate Jharkhand State; and